

Financial Report of Revenues and Expenses

1st Quarter 2002





AUDITOR

GREG KIMSEY

MEMORANDUM

TO: Bill Barron, County Administrator

FROM: John Ingram, Finance Director

DATE: May 30, 2002

SUBJECT: 1st Quarter 2002 – Financial Report

The results of the County's financial activity through March 2002 are attached. Overall, the County's financial condition remains healthy, but there may be difficulties ahead with continued voter initiatives, a slowing economy, and relatively high expenditure levels when compared to budget.

Voter initiatives and state legislative action have had a significant effect on County revenues in the last several years. Only a portion of the revenues dependent on motor vehicle excise tax reductions have been retained by the State. This follows initiative I-695 that was declared unconstitutional by the State Supreme Court but which resulted in the "\$30 car tab" element of the initiative being adopted by the State legislature.

More significantly, property taxes are still flattening as a result of Referendum 47 and the I-722 limitations the County has voluntarily followed. The State Supreme Court has recently declared I-722 unconstitutional. However, with I-747 passing in November 2001, there will be additional restrictions on property tax revenue growth.

That the County continues to be financially healthy reflects prompt action in initiating budget cuts made in December 1999, and some fortuitous expenditure reductions such as the reduced costs of County contributions into the State retirement systems.

To date, overall revenues remain close to projections, with revenues associated with construction and low interest rates remaining strong. Whether this positive revenue picture can be sustained in a more prolonged economic downturn is another question.

The economic downturn is already having a significant impact on the State's budget process, with the likely result of decreased funding for local jurisdictions, especially in the area of social services. This and the effects of I-747 may not be felt immediately, but may require the County to consider action to curb expenditures or increase revenues.

Revenues

Brief narratives follow for the major revenue categories reflected on page one.

General Fund Sales Tax revenue was \$2.56M in the 1st Quarter. The **0.2% Special Law Enforcement Sales Tax** and **0.3% Optional Revenue Sharing Sales Tax** revenues were \$0.85M and \$1.43M respectively through the end of March.

Revenues for the **0.1% Sales Tax for Criminal Justice Assistance** were \$0.53M, in line with the 1st Quarter results from 2000 and 2001.

Through the 1st Quarter 2002, taxable sales in the county as a whole (for all jurisdictions) have shown modest increases from the 1st Quarter of 2001. The following table shows the eight largest counties in the state, in order by population, and their retail sales growth for the 12-months ending March 2002 (received from State), as compared to the previous 12-month period:

<u>County</u>	<u>Retail Sales Growth</u>
King County	-4.94%
Pierce County	2.66%
Snohomish County	1.35%
Spokane County	0.63%
Clark County	1.12%
Kitsap County	4.25%
Yakima County	-0.91%
Thurston County	6.63%
.....	
Clark County-Unincorporated	3.41%
Clark County-Cities	-0.52%

The 1.12% retail sales activity growth in Clark County reflects both unincorporated and incorporated areas. For the previous 12-months ended

Revenues from **Penalties and Interest on Property Taxes** in the General Fund were \$0.86M, up from 1st Quarter of 2001 by \$278,500.

Motor Vehicle License Fees were 4% higher than 1st Quarter 2001, at \$0.42M.

Motor Vehicle Fuel Tax Revenue for 1st Quarter 2002 for the Road Fund was 94% of the same time period in 2001 at \$1.28M. Because this tax is “cents on the gallon” instead of a percentage of retail sales, fluctuations in consumption could cause moderate changes in tax revenue generated. However, consumption has proven to be relatively stable regardless of costs paid at the pump.

General Fund DNR Timber Sales for 1st Quarter 2002 were ahead of the biennial budget at 74% and but only 29% of 2001's 1st Quarter, with actual revenues of \$0.48M.

Real Estate Excise Tax - First and Second ¼% REET, which is sensitive to both growth and annexation, was 1% higher thus far in 2002 than in 2001. Though March, they had revenues of \$0.5M each, and are right on target with the biennial budget.

Volumes for **Recording Fees** reached record levels, surpassing even the extremely high levels of 2001. Revenues were up by 37% over the 1st Quarter 2001, significantly above forecast through 1st Quarter 2002. The number of pages per document also increased on average from 3 over the past two years, to 4 throughout 2001, appearing to be a long-term trend. These increases in revenues are strictly volume driven, as the only rate increase implemented to date solely benefits the state.

District Court Revenues for 1st Quarter were 2.6% higher than 1st Quarter 2001, at \$0.59M. Over the past 6 years, District Court transactions have been flat, fluctuating less than 2.5% annually.

Superior Court (Clerk) Revenues for 1st Quarter 2002 were 99% of 2001 at \$0.40M. Total Superior Court filings for versus 1st Quarter 2001 were up 6.9%.

Community Development - Building Permit Revenues for the 1st Quarter of 2002 were 78% higher than 2001, partly driven by the value of commercial activity (107 permits @ \$19.8M vs. 133 permits @ \$10.2M) and partly by residential applicants trying to beat the 2nd Quarter fee increases (1,432 permits vs 1,178). So far revenues for 2001/2002 are slightly ahead of budget. Overall building permit transactions were 4.5% ahead of 2001. The commercial valuations are heavily weighted by school construction projects.

Community Development Fire Bureau Revenues were 139% of 1st Quarter 2001, at 47% of forecast revenues.

Corrections Program Revenues, other than SB6211 revenues, for 1st Quarter 2002 were 106% of 2001 for the same time period and 57% of budget. Actual revenues were \$0.38M.

Senate Bill 6211 Revenues for 1st Quarter 2002 were 40% above the same period in 2001, at \$0.26M, and slightly ahead of budget.

Investment Interest for General Fund was down 44% over 1st Quarter 2001. The 2-year budget maybe difficult to achieve, and is currently at 48% of expectation.

Program Expenditures and Fund Balances

Countywide expenditures as well as activities within the contingency fund can be found on pages five, six, and seven. Major program costs through 1st Quarter 2002, in relation to budgets, are summarized below.

This data does not reflect changes in payroll and benefit budgets authorized in May 2002. These changes reflect BOCC action to increase budgets overall (mainly in the Sheriff's Office) plus the allocation of COLA reserved in Contingency to individual funds and departments. The intent of these changes is to adjust the 2001/02 budget to equate to 2001 actual expenditures plus an estimate for 2002, based on 2001 plus 4%. The intent for the Sheriff's 2001/02 budget is to reflect 2001 actual plus an amount for 2002 based on funding authorized positions. Some funds have remaining contingency above this 4% level. For General Fund, the Budget Office estimates that approximately \$1M of Contingency will remain to address any expenditures above the revised budget.

	<u>1Q02 Actual</u> <u>(\$ Millions)</u>	<u>2001 Total</u> <u>(\$ Millions)</u>	<u>01/02 Budget</u> <u>(\$ Millions)</u>	<u>% Spent</u> <u>of 01/02</u>	<u>%</u>
General Government	4.2	18.8	42.5	58.7	%
Law & Justice	14.8	60.0	118.1	67.0	%
Public Works	9.0	87.1	173.0	54.7	%
Community Development	2.3	10.6	22.3	60.7	%
Community Services	6.8	34.4	79.1	56.1	%
Internal Services	3.4	14.3	28.5	79.5	%
Capital & Debt	7.5	41.4	128.9	45.0	%
Fiscal & Reserves	1.2	15.2	40.0	55.6	%
County Total*	\$49.8	\$281.8	\$632.5	57.0%	%

* Totals may not match when added due to rounding.

was net of \$4 million designated for one-time purposes (approximately \$1 million for IS equipment/system replacement reserve, \$1 million for GIS improvements, \$1 million for parks acquisitions and \$1 million to Community Development). After adjusting for the transfer of \$4M in designated December 2000 fund balance, Revenues and Expenditures are approximately equal after 15 months. It therefore appears the 2001/2002 General Fund balance may not have any surplus capacity for one-time items, as has historically been the case.

The **Road Fund's** balance of \$9.7 million at the end of 1999 saw a further decline in 2000 to \$2.5 million. Road fund revenues at the end of March 2002 are at 65.2%. Revenues exceeded expenditures by \$3 million over the 1st Quarter 2002, resulting in a March 2002 fund balance of \$5.9M.

Net cash flow for the Road Fund includes surplus ER&R transfers of \$3.6M.

The **Planning and Code Fund (Community Development - 1011)** began 1999 with a fund deficit of approximately \$314,000. That deficit grew to about \$1.0 million by the end of 1999 and grew another \$500,000 to approximately \$1.5 million by the end of 2000. At the end of December 2001, the fund balance remained at a deficit of \$1.5M (after a one-time contribution from G.F. of \$1M). For the 15 months ended March 2002, fund revenues and expenditures were approximately equal. Total revenues are at 51.8% of budget with expenditures at 53.2% of budget.

The current Community Development budget was originally adopted in December 2000 for the 2001/2002 biennium. Changes in the organization after the budget submissions have resulted in revenues and expenditures being booked to department/cost centers that differ from budget. This makes comparing actual results to planned results difficult. Fee increases approved by the Board do not become fully affective until 2nd Quarter 2002.

The **Water Quality (1020) Fund's** 1999 fund deficit was about \$652,000. The deficit for 2000 was reduced by \$276,000 and ended the year with a fund deficit of \$376,000. In 1998 and 1999, the board authorized this fund to borrow up to \$1.26 million from the Road Fund to help with their cash flow needs. At the end of 2000, this fund has a loan payable balance to the Road Fund of \$1,134,000. This loan was transferred from the Road Fund to the General Fund in the December 2001 budget readoption. As of March, the Water Quality Fund was running at \$176K deficit, despite revenues exceeding expenditures by \$105K.

The **Fair Fund (1003)**, along with Planning and Water Quality, is also working to rectify cash/fund balance problems. The fund deficit at the end of 1999 was \$713,000. This deficit was reduced to \$533,000 at the end of 2000, and by Year-End 2001 was \$586,352. Through the 1st Quarter 2002, the fund is at 48.6% of revenue and 51.7% of expenditures, carrying a \$694K deficit.

Budget Allocation of \$940,000 (for a one-time photographing project), the Fund balance increased to \$872,155 and is currently \$701,751.

The **Auditor's O&M Fund (1002)**, which is dedicated to the preservation of historical documents, ended 2000 with a fund balance of approximately \$600,000, 2001 at \$620,371, and is currently \$607,324.

The **General Liability Cash Reserve (5040)** is \$10.9 million at the end of March. The County historically has maintained the General Liability Reserve at greater than 90% confidence, indicating that the Reserve will be sufficient to cover all future payments on claims. The County purchased general liability insurance in July 1999 to cover losses between \$2 million and \$10 million. An actuarial study was completed in July, stating the county had 99% confidence as of 12/31/00.

The **Permanent Reserve Fund** ended 2001 with a balance of \$6.1 million, and has had no activity in 2002. County fiscal policy dictates that this Reserve be between 6% and 10% of the General Fund Annual Operating Budget. The Permanent Reserve is 6.7% of the total General Fund expenditures at the end of 2000. In order to maintain the 6.0% reserve level, another transfer may be necessary in the near future.

Equipment Reserve Fund had net current assets at the end of 2000 of \$8.9 million, about the same as the end of 1999. A study of projected mid- and long-term equipment needs for the ER&R fund, completed in 2000, found the ER&R fund had reserves in excess of needs. In January 2001, it was determined to refund the excess reserves of \$4.4 million back to user departments. ER&R Net Current Assets as of 4th Quarter 2001 were \$4.1M, after the \$3.6M surplus transfer to the Road Fund. Currently, the fund balance is \$582,507.

County Capital Projects

Capital Reserves for capital projects are recorded in various funds. These combined reserves are largely committed to capital carry-forward items or dedicated uses such as law and justice facilities, information systems, campus development, open space, debt service, parks, and roads.

	YE00 Fund	YE01 Fund	1Q02 Fund	
	Balance	Balance	Balance	Ch
	<u>(\$ M)</u>	<u>(\$ M)</u>	<u>(\$M)</u>	<u>(</u>
Stadium Convention	0.29	0.29	0.25	-(
Capital Acquisition (equipment)	0.39	0.01	-0.24	-(
Building Construction	2.14	1.39	1.46	(
County Building Cumulative (Parks)	2.07	1.94	1.95	(

Impact Fees – Parks	0.00	2.29	2.74	(
CVTV	0.54	0.12	0.12	(
Jail Work Center Building	0.63	0.40	0.38	-(
Juvenile Building	1.85	0.07	0.05	-(
Con Futures (open space acquisition)	3.80	3.00	1.27	-'
Water Quality Capital Fund	0.07	0.00	0.00	(
Information Technology Reserve	2.48	2.95	2.62	-(
Health District Facility	0.00	0.51	0.51	(
Total	\$31.59	\$61.59	\$53.84	-\$

The **Capital Acquisition Fund** has spent \$2.0M in projects this biennium, mainly for law enforcement, construction, and vehicle purchases. Most of this was the result of computer server replacements not related to the Financial Management System.

The **Conservation Futures** funds have budgets of \$20.8M for parks projects and debt service payments for the 2001/2002 biennium. The **2nd 0.25% Parks REET** funds has parks projects totaling \$11.3 million budgeted for the 2001/2002 biennium.

The projects within **Juvenile Building** and **Jail Work Center** capital funds are complete and have transferred \$2,000,000 unexpended funds to the Campus Development Fund in 2001. **Campus Development** also received approximately \$37,000,000 from a new General Obligation bond, to be used for the New Public Service Center and adjoining parking garage, now under construction. Approximately \$18M has been spent through March.

The **Information Technology Capital Reserve** fund had a balance of about \$2.5 million at the end of 2000. The fund had \$3.2M in revenue transferred from General Fund and \$2.9M in expenditures (\$1.0M transferred between 3050 and General Fund & \$1.9M spent on Financial Management System), leaving a \$2.8 million balance for Year-End 2001 and now \$2.6M at the end of March 2002. The fund's focus is on replacing the County's major information systems.

Capital Projects Status

The County continues to face significant growth related capital infrastructure needs in the areas of road construction, stormwater management, parks acquisition and development, information technology, courtrooms, and office space. The following comments are updates on the status of some of these projects.

- In November 2000, the Commissioners approved the Clark County Public Service Center construction project. The project will include a new administration building, a parking garage near the administration center, and remodeling the Franklin Building and the Courthouse to accommodate the PA

- County financing the construction of a building on federal property housing a variety of social service programs. A non-profit governmental bond will be issued, whereby a significant portion of the debt service would be paid via rent from these social service organizations. Other funding, including sale of the current location to the Clark College Foundation and specific grants (\$3M Triage Center), reduce the amount of debt required. Discussions put the cost of the building in the \$27 million range. A financial feasibility study is currently being performed.

Other Events Worth Noting

Several events occurred recently that might have an impact on the County financially.

- To lessen the impact of the state legislature implementing the \$30 Car Tab section of I-695 in separate legislation, the State had increased transfers to cities and counties to “replace” lost revenue (Chapter 1, 2nd sp. sess., Laws of 2000). The County received \$604,000 in revenue for 2001. This transfer is included in the 2001/2002 budget, but future payments have been halted.
- The State Legislation is proposing to raise the Motor Vehicle Gas Tax from the current \$0.23/gallon by an additional \$0.07-0.10/gallon over three years. This revenue would be used to fund road infrastructures.
- The BOCC approved a contract in June 2001 for the purchase of Oracle’s financial accounting software and support. Oracle consultants, SIS, have begun the implementation of the Oracle software, due for completion late in 2002.
- Clark County has been one of the fastest growing counties in the state, by population (4.67% in 1999, 3.05% in 2000), even though population growth has slowed somewhat, to 2.1% in 2001. The local employment market has worsened considerably, with recent layoffs in several industries in the County. In March, the unemployment rate was 8.5% (compared to 5.6% in March 2001).
- Voters passed initiative 747 on November 6, 2001, limiting the annual property tax increase to 1% or the Implicit Price Deflator (IPD), whichever is less. An increase above 1% will require voter approval. New construction will continue to be added onto the levy amount. This impacts the state, county, cities, and library, fire, port, cemetery districts.
- In an effort to reduce the current and future biennium budgets by \$1 Billion, Governor Locke has asked the Department of Social and Health Services to cut 15% of their budget or \$478 Million. This would eliminate 1,000 State employees in the current biennium and up to 1,800 during 2003-2005. Although the effects of this at the county level have not been completely determined, the State Office of Financial Management has stated Becca funding, Foster Grandparent and Senior Companion programs are likely areas for reduction or elimination. Clark County’s Department of Community Services will lose \$2.8M in state funding beginning July 2002. Thus \$1.4M is effectively removed from 2002’s budget.

2001-2002 EXPENDITURES BY PROGRAM

2002 YTD 1st Quarter

	General Fund	Other Funds	Less YTD Transfers	YTD 2002	YTD 2001	BTD 01/02	1999-2000 Total	2001-2002 Budget*
GENERAL GOVERNMENT								
Assessor	779,752			779,752	755,813		6,193,775	6,015,439
GIS Fund	170,296	466,585	170,296	466,585	606,127		3,179,483	4,237,836
Auditor	688,749			688,749	578,007		5,124,802	5,296,292
County Fair		256,306		256,306	450,913		4,731,844	5,255,135
Treasurer	394,392			394,392	357,817		2,823,894	2,860,917
Banking Services	29,285			29,285	35,671		594,884	604,373
Health District	330,633			330,633	330,633		2,645,067	2,645,067
Commissioners	255,386			255,386	226,431		1,927,751	1,947,082
Countywide Services								
ESA	88,939			88,939	75,231		1,339,732	1,535,845
Other Countywide Services	209,195			209,195	174,004		2,198,972	1,378,578
Cable TV	0			0	88,426		707,405	706,895
CVTV Peg Access		0		0	0			1,232,437
Public Access Cable TV	0	67	0	67	0			380,000
Health District Campus	0	0	0	0	0			507,000
Coop Extension	71,238			71,238	76,391		849,374	1,020,487
Comm. Support				0				
Air Pollution	11,940			11,940	11,612		92,894	98,240
CREDC	12,250			12,250	12,250		97,000	98,000
Historical musuem/studies	0			0	6,500		48,000	52,000
Hotel/Motel Tax		74,372		74,372	47,906		465,000	476,732
Weed Management	52,807	66,554	52,807	66,554	113,535		499,996	531,866
Board of Equalization	33,252			33,252	32,296		265,102	254,848
Elections	123,868	275,715	123,868	275,715	370,578		2,736,002	2,837,621
Tri Mountain Golf O&M Fund	200,000	157,048	200,000	157,048	115,721		2,778,662	2,530,355
Total	3,451,982	1,296,647	546,971	4,201,658	4,465,859	23,051,158	39,299,639	42,503,045
LAW & JUSTICE								
							54.2%	
Sheriff	4,171,539			4,171,539	4,144,823		30,672,493	32,097,038
Jail	3,074,554			3,074,554	2,980,414		22,483,613	24,810,263
Prosecuting Attorney	1,440,173			1,440,173	1,368,588		9,750,906	10,419,230
Child Support	326,460			326,460	290,551		2,502,259	2,488,691
Victim/Witness Assist	8,375	66,322	8,375	66,322	65,668		371,030	495,530
Juvenile	1,416,033			1,416,033	1,249,866		10,185,377	11,786,292
Corrections	1,136,851			1,136,851	1,081,556		9,437,171	8,850,878
Emergency Services-CRESA	274,465			274,465	28,325		1,673,321	2,275,000
EMS Fund - 1004		49,906		49,906	41,424		903,305	757,604
Regional Radio Systems		117,886		117,886	85,783		1,041,266	1,497,501
Radio ER&R		(5,034)		(5,034)	0			1,050,000
Child Abuse Intervention	46,734	103,194	46,734	103,194	152,821		1,333,393	808,691
Indigent Defense	678,039			678,039	578,679		5,574,658	6,359,219
District Court	760,017			760,017	697,176		5,465,927	5,492,204
Superior Court	487,244			487,244	465,314		3,600,203	4,033,674
Clerk	457,706			457,706	409,208		3,364,166	3,208,547
Medical Examiner	144,401			144,401	136,824		1,134,652	1,129,003
Clark Skamania Drug Task Force		51,624		51,624	30,655		1,667,889	589,629
Total	14,422,591	383,898	55,109	14,751,380	13,873,343	74,720,813	111,459,379	118,148,994
PUBLIC WORKS								
							63.2%	
Parks	75,329			75,329	0		4,420,591	2,654,458
Parks Operations	223,625			223,625	212,903		1,789,532	2,685,440
Sanitary Sewer		423		423	423		1,051,606	800,792
Waste Water Maintenance		407,545		407,545	352,017		14,019,295	14,121,463
Waste Water Debt Service		0		0	0		9,894,465	14,072,829
Waste Water Construction		20,427		20,427	142,976		2,731,914	2,887,899
Waste Water Repair & Maint.		0		0	0		165,000	100,000
Clean Water Fund		295,652		295,652	217,394		3,698,704	8,656,577
Solid Waste		221,491		221,491	236,431		3,500,381	3,753,173
ER & R **		1,274,127		1,274,127	5,123,546		16,629,725	22,096,949
Lewis & Clark Railroad	0			0	(500)		133,737	161,901
Road Fund		6,447,842		6,447,842	6,779,368		114,867,715	99,558,362
Transportation		3,919,783		3,919,783				60,924,346
Administration		409,460		409,460				3,801,065
Road Operations		2,111,839		2,111,839				34,312,381
EFB		0		0				4,822,277
Other		6,760		6,760				520,570
Water Resources		3,934		3,934	28,775		1,627,299	901,457
Burnt Bridge Creek		0		0	0		1,128,476	568,732
Total	298,954	8,671,441	0	8,970,395	13,093,331	96,056,113	175,658,440	173,020,032
COMMUNITY DEVELOPMENT								
							55.5%	
Administration	427,948	255,632	427,948	255,632	247,168		2,764,665	3,134,067
Development Review		301,951		301,951	0			0
Engineering		118,432		118,432	0			66,200
Inspection		160,829		160,829	0			0
Development Services (Planning)		100,507		100,507	187,942		6,319,903	5,846,302

Animal Control			202,757		202,757	183,267		1,569,486	1,832,270
Building			313,181		313,181	344,328		3,157,547	3,111,677
Code Enforcement			135,185		135,185	159,340		1,211,534	1,301,218
Fire Bureau			199,941		199,941	191,078		1,528,964	1,627,043
Total	427,948		2,311,520	427,948	2,311,520	1,739,608	12,889,964	21,240,496	22,282,945
COMMUNITY SERVICES									57.8%
Veterans' Assistance			11,449		11,449	6,094		408,794	567,339
Youth & Family Services	98,321		616,502	98,321	616,502	637,043		6,047,223	5,104,289
DCS-Aministration/Grants	182,500		239,399	182,500	239,399	375,792		339,623	3,580,315
Housing Programs			1,187,919		1,187,919	761,570		9,195,185	9,953,032
Mental Health			3,422,829		3,422,829	3,562,079		42,065,545	39,000,054
Development Disability			487,015		487,015	453,090		5,446,619	5,472,667
Substance Abuse			557,609		557,609	520,733		5,820,449	6,949,998
Children's System of Care			293,903		293,903	212,416		3,198,666	7,514,476
Human Services Council	61,900		32,826	61,900	32,826	117,313		1,007,200	997,855
Total	342,721		6,849,451	342,721	6,849,451	6,646,129	41,278,007	73,529,304	79,140,025
INTERNAL SERVICES									52.2%
Human Resources	207,893				207,893	237,314		1,931,927	1,782,326
Loss Control			72,760		72,760	75,910		434,712	521,274
General Services	358,969				358,969	381,910		3,082,538	2,913,562
Public Information	113,660				113,660	97,719		829,847	800,501
Office of Budget	143,240				143,240	107,191		859,582	984,426
Dept. of Info Tech - 0001	1,390,988				1,390,988	1,043,016		4,826,060	11,690,284
Facilities Maintenance	465,682	1,127,213		465,682	1,127,213	2,034,516		8,742,801	8,962,058
Major Maintenance	68,750	(2,384)		68,750	(2,384)	160,219		1,532,171	834,000
Total	2,821,942	1,124,829		534,432	3,412,339	4,137,795	17,691,599	22,239,638	28,488,431
CAPITAL & DEBT									62.1%
Capital Acquisition	0		(213,868)	0	(213,868)	83,831		2,485,760	2,523,296
Building Construction			0		0	698,068		6,466,476	2,050,201
Campus Development			5,864,484		5,864,484	669,685		2,680,241	43,465,462
Juvenile Bldg			(14,236)		(14,236)	48,349		9,450,000	2,121,393
Tri Mountain Golf Capital Fund			0		0	15,009		286,000	200,000
Jail Industries			22,042		22,042	2,473		9,940,700	679,638
Debt Service	0		10,000	0	10,000	98,321		16,733,559	19,531,982
Tax Anticipation Notes			9,585		9,585	0			0
Conservation Futures			(720)		(720)	442,059		13,046,423	16,435,120
Conservation Futures II			1,828,568		1,828,568	572,985		3,917,286	4,403,639
County Building Cumulative-Parks			1,102		1,102	0		1,905,035	400,000
Park Impact Fee Funds			0		0	0		6,084,280	180,000
REET-Parks Dedicated	0		(73,914)	0	(73,914)	0		9,325,803	12,288,441
Real Estate Excise Tax			(262,651)		(262,651)	942,209		7,059,541	9,527,807
Traffic Impact Fee Funds			0		0	271,134		16,035,300	10,964,120
Water Quality Capital			(2,206)		(2,206)	0		72,514	98,000
Park District #6	0		0	0	0	0			140,000
Information Tech Reserve	0		346,531	0	346,531	34,091		3,236,402	3,852,086
Total	0		7,514,717	0	7,514,717	3,878,215	48,937,573	108,725,320	128,861,185
FISCAL ENTITIES & RESERVES									38.0%
Auditor's O & M			51,217		51,217	81,101		673,327	456,757
DP Revolving			498,318		498,318	537,471		3,151,997	3,058,149
General Liability Ins	202,197		278,413	202,197	278,413	353,747		2,621,971	2,322,516
Unemployment Ins			42,066		42,066	40,000		720,000	720,000
Industrial Ins			165,229		165,229	99,128		1,432,244	1,410,708
Retirement/Benefits Reserve	52,114		98,738	52,114	98,738	157,618		874,525	744,822
Clearing	18,743				18,743	14,200		650,000	0
Contingency	26,066				26,066	83,958		1,577,883	11,701,931
Special Purpose Paths & Trails			0		0	0		80,000	1,500
Sales Tax-Criminal Justice Asst			0		0	872,274		2,977,500	4,551,964
Special Law Enforcement			0		0	20,625		6,776,536	6,978,188
Sheriffs Special Investigation			0		0	0		40,000	410,000
City CRESA	353,095			353,095		121		2,403,662	3,020,000
1010 CRESA 911 Tax			7,478		7,478	568,996		5,438,301	4,642,660
Total	652,215		1,141,459	607,406	1,186,268	2,829,239	16,355,222	29,417,946	40,019,195
									40.9%
County Total	22,418,353		29,293,962	2,514,587	49,753,020	50,663,519	331,535,741	581,570,162	632,463,852
									52.4%
* Budgets presented exclude "Use of Ending Fund Balances"									
** Return of Surplus Reserve to Road Fund and General Fund									

MAJOR COUNTY REVENUES

1995 <u>Actual</u>	1996 <u>Actual</u>	1997 <u>Actual</u>	1998 <u>Actual</u>	1999 <u>Actual</u>	2000 <u>Actual</u>	2001 <u>Actual</u>	2002 <u>Actual</u>	2001-2002 <u>Budget</u>	<u>Act/Bud</u>	<u>02/01</u>
Sales Tax - General Fund *										
\$2,369,216	\$2,623,286	\$2,665,780	\$2,412,267	\$2,589,165	\$2,338,043	\$2,480,744	\$2,565,022			
4,888,086	5,186,049	5,024,567	4,762,663	4,858,825	4,616,783	4,841,677				
7,546,117	8,023,481	7,438,573	7,257,695	7,274,680	7,098,456	8,024,896				
10,318,937	11,015,529	9,980,084	10,033,822	9,835,741	9,633,857	10,012,652		19,678,208	64%	1.03
Sales Tax - 0.2% Opt. - Special Law Enforcement *										
789,739	874,429	888,593	797,534	854,633	944,674	811,417	851,529			
1,629,362	1,728,683	1,674,855	1,574,130	1,606,842	1,698,034	1,596,735				
2,515,372	2,674,494	2,479,524	2,399,436	2,404,859	2,517,904	2,184,022				
3,439,646	3,671,843	3,326,695	3,315,780	3,252,404	3,353,392	3,124,128		6,559,403	61%	1.05
Sales Tax - 0.3% Opt. Revenue Sharing *										
773,683	861,056	1,001,599	1,253,160	1,346,184	1,484,336	1,532,412	1,426,409			
1,582,705	1,794,710	2,005,031	2,457,330	2,554,835	2,797,498	2,820,208				
2,446,037	2,709,733	3,274,517	3,826,591	3,971,782	4,198,311	3,971,119				
3,343,375	3,676,131	4,538,771	5,149,479	5,298,024	5,609,324	5,991,303		12,809,276	58%	0.93
Sales Tax - 0.1% Criminal Justice Assistance										
				0	537,069	564,718	531,923			
				286,452	1,053,363	1,058,152				
				811,584	1,598,505	1,595,133				
				1,351,539	2,150,522	2,141,896		4,551,964	59%	0.94
Property Tax - General Fund										
1,318,371	1,243,341	1,339,191	1,624,767	1,941,212	2,745,154	1,375,299	2,012,521			
12,209,526	13,648,946	14,842,951	16,375,680	17,346,279	18,551,605	19,153,951				
12,854,736	14,442,209	15,695,912	17,630,803	18,689,132	19,809,677	20,238,869				
22,615,115	24,911,439	27,503,888	30,275,493	32,486,401	34,175,889	36,098,131		75,204,044	51%	1.46
Property Tax - Road Fund										
1,027,032	1,023,441	1,004,246	1,111,509	1,199,299	1,347,120	980,462	1,434,888			
9,261,812	10,822,145	8,801,259	10,028,012	11,017,559	11,733,086	11,872,397				
9,788,180	11,461,667	9,395,086	10,697,824	11,642,883	12,319,374	12,637,696				
17,098,489	19,564,600	16,169,280	18,399,382	20,194,055	21,744,743	22,169,006		48,143,614	49%	1.46
Property Tax Penalty - G.F.										
457,859	459,450	574,235	599,194	652,662	664,485	581,903	859,909			
974,946	1,096,904	1,257,114	1,449,369	1,520,732	1,585,303	1,530,443				
1,255,196	1,511,943	1,665,052	1,886,572	2,021,517	2,107,470	2,160,001				
1,851,507	2,070,587	2,393,799	2,601,952	3,832,052	2,926,967	2,956,458		6,291,324	61%	1.48
Investment Interest - G.F.										
333,228	293,416	376,810	437,828	446,509	479,405	571,188	317,310			
974,979	971,720	1,156,958	1,323,374	1,319,551	1,639,147	1,665,054				
1,315,371	1,346,141	1,618,640	1,808,134	1,780,875	2,335,904	2,194,863				
1,878,587	2,074,853	2,445,624	2,643,744	2,631,156	3,477,610	2,966,013		6,863,827	48%	0.56
Gambling Excise Tax - G.F.										
195,804	139,578	135,467	117,293	158,209	128,540	114,777	52,425			
379,396	283,904	265,458	256,914	303,068	239,065	233,446				
551,847	444,321	388,230	442,599	436,977	341,802	340,007				
712,569	575,693	505,041	595,042	573,681	450,959	439,758		1,050,000	47%	0.46
Motor Vehicle Fees - G.F.										
236,875	245,094	341,522	366,975	386,174	485,968	401,116	417,799			
521,347	547,860	774,346	825,962	854,276	967,380	887,107				
795,512	845,552	1,211,311	1,281,273	1,338,205	1,420,752	1,347,651				
1,016,399	1,090,588	1,568,456	1,638,862	1,692,022	1,776,712	1,717,569		3,526,519	61%	1.04
Recording Fees - G.F.										
111,439	146,558	132,162	194,945	246,245	164,507	200,515	275,004			
239,333	312,002	298,944	437,834	495,086	341,992	485,550				
378,420	467,106	484,384	678,107	708,425	511,920	753,673				
528,043	624,314	662,546	939,178	889,365	678,126	1,075,207		1,506,339	90%	1.37

*The distribution formula for sales tax revenue among accounts changed in 1998. Historical data reflects how sales tax would have been distributed in prior years if using the 1998 distribution formula.

MAJOR COUNTY REVENUES

1995 <u>Actual</u>	1996 <u>Actual</u>	1997 <u>Actual</u>	1998 <u>Actual</u>	1999 <u>Actual</u>	2000 <u>Actual</u>	2001 <u>Actual</u>	2002 <u>Actual</u>	2001-2002 <u>Budget</u>	<u>Act/Bud</u>	<u>01/00</u>
Cable Television Franchise Fees - G.F.										
175,173	189,184	209,930	142,108	161,737	168,582	202,797	236,837			
353,998	379,073	352,705	289,501	308,210	338,532	404,368				
536,757	581,412	488,292	445,576	460,933	520,031	624,513				
721,483	785,786	632,282	600,395	618,594	707,954	851,962		1,261,500	86%	1.17
District Court Revenues - G.F.										
513,027	548,550	547,564	514,988	561,968	591,940	572,443	584,456			
1,134,544	1,123,531	1,117,308	1,113,564	1,212,779	1,202,384	1,182,013				
1,730,575	1,682,544	1,709,570	1,710,706	1,834,764	1,808,293	1,816,023				
2,227,104	2,122,399	2,284,229	2,384,319	2,478,780	2,426,772	2,434,900		4,909,464	62%	1.02
Superior Court (Clerk's) Revenue - G.F.										
198,082	115,538	251,074	244,721	314,314	375,897	403,018	400,909			
357,364	343,595	498,735	568,884	629,010	729,416	745,260				
530,317	547,171	729,531	781,931	920,552	1,104,499	1,094,816				
756,869	823,100	1,041,289	1,105,205	1,392,000	1,462,241	1,459,737		3,007,439	62%	0.99
Animal Protection License Revenues - Community Development										
66,794	54,132	52,044	47,633	48,758	55,824	58,101	68,778			
126,903	111,372	108,533	97,304	104,737	117,044	127,105				
174,308	162,330	159,928	154,211	159,815	190,383	209,859				
209,281	200,970	199,901	197,624	209,912	258,798	275,532		519,863	66%	1.18
Building Permits - Community Development										
415,460	478,865	327,706	533,321	381,578	435,643	292,387	521,366			
961,512	1,181,056	749,089	1,116,773	855,414	914,060	1,125,033				
1,526,079	1,737,564	1,145,045	1,604,364	1,339,177	1,314,531	1,780,144				
1,978,231	2,254,534	1,513,598	2,076,079	1,956,412	1,963,465	2,360,394		4,135,828	70%	1.78
Development Services (Planning) Fees - Community Development*										
238,360	259,897	198,375	251,938	383,719	229,134	282,951	542,688			
431,562	497,109	307,108	813,905	831,745	733,195	765,733				
770,895	677,678	444,136	1,154,016	1,269,401	1,087,975	1,162,436				
1,012,985	923,834	839,820	1,596,504	1,683,724	1,498,373	1,493,280		3,707,363	55%	1.92
Water Resource Fees & Permits - Community Development										
196,045	141,259	97,177	315,596	247,169	206,313	70,245	14,670			
309,478	305,171	522,665	591,170	576,995	488,747	52,505				
537,781	426,723	706,480	838,335	829,764	645,611	52,505				
686,794	549,104	997,516	1,099,118	1,021,721	861,861	59,853		2,144,882	3%	0.21
Long-Range Planning Fees - Community Development*										
0	16,000	2,000	44,263	0	110	66	162,496			
0	16,000	2,000	60,355	45,818	152	66				
0	16,000	2,000	315,795	45,818	269	117,213				
0	16,000	16,266	733,070	443,698	402,077	550,376		1,373,760	52%	2,462
Fire Bureau Revenues - Community Development										
60,646	53,873	43,101	47,694	57,139	55,162	31,666	44,150			
117,009	108,213	92,835	103,556	126,862	128,645	129,986				
164,895	164,879	133,763	164,607	182,532	158,466	166,465				
210,815	226,761	174,824	222,775	255,960	231,702	231,219		583,218	47%	1.39
MV Fuel Tax - Road Fund										
1,209,421	1,344,384	1,419,675	1,295,028	1,307,976	1,331,153	1,369,190	1,284,685			
2,420,140	2,701,755	2,800,054	2,619,348	2,711,238	2,631,637	2,617,184				
3,818,997	4,171,715	4,336,555	4,089,467	4,198,135	4,039,666	3,903,309				
5,162,110	5,549,867	5,832,164	5,574,616	5,709,761	5,396,742	5,391,792		10,885,874	61%	0.94

* Long-range planning became a separate department in 1999. Long-range planning fees have been removed from Development Services (Planning) fees for 1994-1998 for comparison purposes.

MAJOR COUNTY REVENUES

1995 <u>Actual</u>	1996 <u>Actual</u>	1997 <u>Actual</u>	1998 <u>Actual</u>	1999 <u>Actual</u>	2000 <u>Actual</u>	2001 <u>Actual</u>	2002 <u>Actual</u>	2001-2002 <u>Budget</u>	<u>Act/Bud</u>	<u>01/00</u>
DNR Timber Sales - G.F.										
22,358	110,003	10,962	111,597	530,625	46,100	169,001	48,405			
325,749	388,185	169,649	415,724	708,823	311,536	244,550				
550,959	390,310	435,184	558,118	891,798	398,212	298,851				
866,738	424,942	701,715	639,663	971,357	447,986	535,470		790,000	74%	0.29
DNR Timber Sales - Road Fund										
10,789	123,054	12,449	139,730	659,287	57,573	204,022	60,674			
336,474	434,243	203,634	507,535	880,751	383,979	295,227				
578,233	436,620	523,676	686,424	1,108,153	492,188	361,304				
917,217	475,361	844,790	788,872	1,207,006	553,807	646,957		900,000	79%	0.30
MV Excise Tax Criminal Justice - G.F.										
297,339	365,252	368,471	427,353	427,239	487,410	267,878	280,470			
594,679	744,930	741,078	838,108	854,433	758,216	546,023				
900,125	1,155,010	1,176,460	1,269,040	1,611,995	1,029,668	826,601				
1,256,229	1,601,141	1,585,757	1,696,279	2,151,236	1,297,546	1,106,634		1,830,086	76%	1.05
Local Government Assistance-K95 Replacement *										
					0	604,227	0			
					302,114	604,227				
					302,114	1,245,798				
					302,114	1,245,798		1,208,454	103%	0.00
Real Estate Excise Tax										
538,754	526,499	554,876	455,591	457,097	497,965	507,745	512,336			
1,111,033	1,275,813	965,252	1,128,398	1,103,007	1,084,635	1,165,986				
1,775,781	2,010,290	1,607,382	1,816,667	1,742,037	1,708,600	1,925,846				
2,387,187	2,672,049	2,194,611	2,370,537	2,230,563	2,292,788	2,501,810		4,843,710	62%	1.01
Parks - Real Estate Excise Tax										
		405,894	455,591	457,097	497,965	507,745	512,761			
		546,284	1,128,398	1,103,007	1,084,358	1,165,986				
		1,071,426	1,816,667	1,742,106	1,708,926	1,916,860				
	858,945	2,194,611	2,372,412	2,230,632	2,292,788	2,501,810		4,871,705	62%	1.01
Corrections Program Revenues										
141,348	166,194	133,871	271,510	404,663	637,797	361,531	381,669			
396,207	451,232	381,629	709,851	913,096	1,231,588	888,865				
567,580	628,214	721,464	1,136,227	1,416,850	1,707,823	1,394,212				
773,557	951,962	1,129,843	1,569,883	2,038,689	2,269,323	1,975,149		4,119,384	57%	1.06
Traffic Impact Fees										
560,228	514,864	274,239	629,283	1,457,490	559,607	369,203	422,225			
846,585	1,244,219	933,737	1,519,435	2,040,985	975,337	1,262,720				
1,306,238	2,035,185	1,255,177	2,136,993	2,413,330	1,885,363	1,918,114				
2,075,480	2,551,686	1,673,610	2,808,081	2,996,691	3,180,217	2,448,001		9,597,007	30%	1.14
Park Impact Fees										
332,347	326,342		572,688	450,340	460,727	283,261	440,513			
699,596	858,774	665,298	1,059,838	924,163	1,006,438	1,161,584				
999,596	1,595,413	877,604	1,528,449	1,322,308	1,440,291	1,837,783				
1,369,312	1,898,981	1,434,779	1,955,376	1,666,046	1,949,413	2,216,135		4,050,000	66%	1.56
Tri-Mountain Golf Fees										
			92,134	85,260	103,677	128,614	104,062			
			374,673	372,367	414,957	439,133				
			689,978	612,222	807,882	840,977				
		816,636	831,503	765,614	928,771	940,755		1,641,127	64%	0.81
SB 6211 Criminal Justice Revenues **										
		134,671	180,345	159,145	186,167	185,303	259,557			
		269,343	351,060	335,921	402,817	356,082				
		404,013	471,473	519,610	540,599	546,083				
		538,686	627,253	659,127	714,043	731,387		1,424,462	70%	1.40

* Adjusted budget from MVET - CJA

** Does not include revenue from Vancouver. This is captured in the 0.3% Revenue Sharing sales tax.

MAJOR COUNTY REVENUES

1995 <u>Actual</u>	1996 <u>Actual</u>	1997 <u>Actual</u>	1998 <u>Actual</u>	1999 <u>Actual</u>	2000 <u>Actual</u>	2001 <u>Actual</u>	2002 <u>Actual</u>	2001-2002 <u>Budget</u>	<u>Act/Bud</u>	<u>01/00</u>
Juvenile Revenues										
75,271	151,735	143,113	92,563	214,797	204,361	118,605	407,152			
406,600	444,315	557,838	523,045	571,898	532,698	770,205				
565,842	723,101	926,653	1,116,396	1,064,102	1,025,743	1,185,990				
1,044,906	1,148,108	1,510,128	1,191,878	1,349,314	1,630,669	1,984,882		4,058,169	59%	3.43
Jail Revenues (excluding SB 6211)										
		159,330	148,318	110,202	145,905	225,011	198,799			
		355,801	379,581	307,448	368,491	435,769				
		766,199	537,241	642,170	549,353	595,003				
		989,611	820,032	907,812	948,977	994,307		1,920,494	62%	0.88
City of Vancouver Records										
		0	0	0	0	0	0			
		117,779	1,425	458,969	572,487	286,244				
		323,212	485,063	688,454	858,731	572,488				
		883,932	932,589	920,664	1,144,974	1,030,908		2,100,000	49%	0.00
Clean Water Fees										
					0	112,541	60,252			
					13,299	245,155				
					3,745,001	4,113,884				
					3,968,710	4,342,700		10,000,000	44%	0.54
Hotel/Motel Sales Tax										
27,939	27,646	25,162	16,664	16,777	32,516	38,318	36,792			
57,208	56,753	48,263	37,229	41,542	67,354	85,128				
95,877	107,952	79,992	66,277	93,807	112,415	146,105				
141,542	151,970	110,024	93,828	144,965	169,274	200,895		299,600	79%	0.96
Totals										
12,692,627	13,422,920	13,831,289	15,946,129	18,752,021	18,709,457	16,981,292	18,331,441			
43,833,436	49,058,262	48,608,100	55,839,928	60,263,970	62,044,139	63,076,078				
56,577,623	63,176,758	63,674,971	73,483,633	78,324,463	83,471,408	85,555,029				
86,600,507	95,463,077	99,234,806	109,902,334	118,226,700	125,309,589	129,204,764		272,367,907	54%	1.08

<p align="center">CLARK COUNTY GENERAL FUND USE OF FUND BALANCE March 31, 2002</p>	
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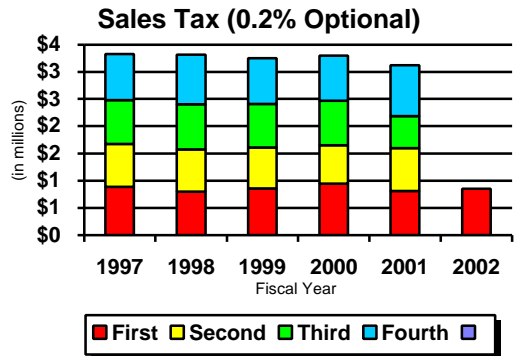
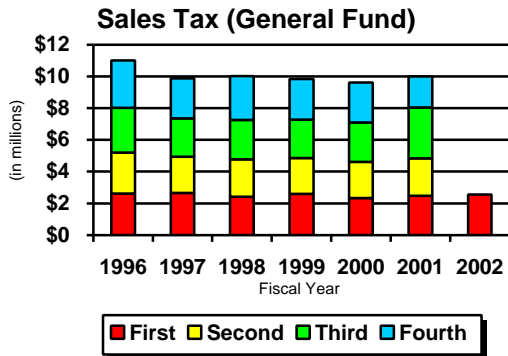
CONTINGENCY ACCOUNT (Ending Fund Balance)

Department	Item	Capital	Operating Costs		Total EFB
			One-time	On-going	
	Beginning balance:				950,286
	Supplemental activity occurred in May 2002.				
	Total	0	0	0	
Ending contingency balance 2001-2002					950,286

BEGINNING FUND BALANCE

Department	Item	Capital	Operating Costs		Total BFB
			One-time	On-going	
</					

SALES TAX



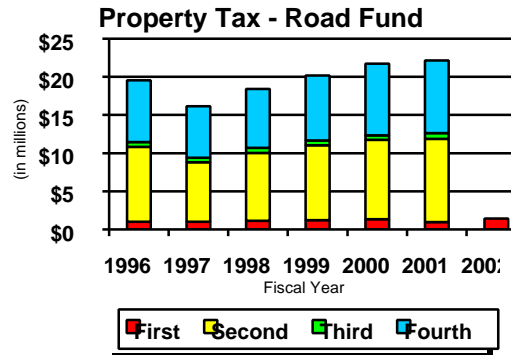
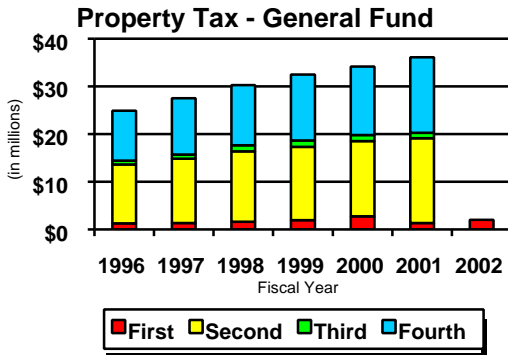
Sales Tax Revenue (General Fund)

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	2,665,780	2,412,267	2,589,165	2,338,043	2,480,744	2,565,022	
Second	2,358,787	2,350,396	2,269,660	2,278,740	2,360,933		
Third	2,414,006	2,495,032	2,415,855	2,461,673	3,183,219		
Fourth	2,541,510	2,776,128	2,561,061	2,555,401	1,987,756		
	9,980,083	10,033,823	9,835,741	9,633,857	10,012,652	2,565,022	19,678,208
% Change - YTD						3.4%	% of Budget
% Change - Annual		0.5%	-2.0%	-2.1%	3.9%		63.9%

Sales Tax Revenues (0.2% Optional - Special Law Enforcement)

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	888,593	797,534	854,633	944,674	811,417	851,529	
Second	786,262	776,596	752,209	753,360	785,318		
Third	804,669	825,306	798,017	819,870	587,287		
Fourth	847,170	916,344	847,545	835,488	940,106		
	3,326,694	3,315,780	3,252,404	3,353,392	3,124,128	851,529	6,559,403
% Change - YTD						4.9%	% of Budget
% Change - Annual		-0.3%	-1.9%	3.1%	-6.8%		60.6%

PROPERTY TAXES



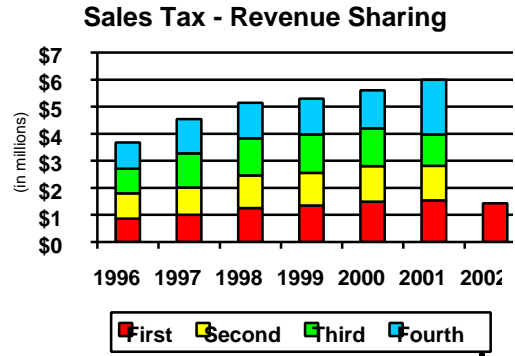
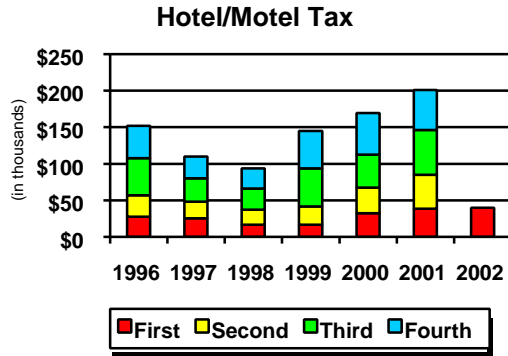
Property Tax Revenue - General Fund

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	1,339,191	1,624,767	1,941,212	2,745,154	1,375,299	2,012,521	
Second	13,503,760	14,750,913	15,405,067	15,851,605	17,778,652		
Third	852,961	1,255,123	1,342,853	1,258,072	1,084,918		
Fourth	<u>11,807,976</u>	<u>12,644,690</u>	<u>13,797,269</u>	<u>14,366,212</u>	<u>15,859,262</u>		
	27,503,888	30,275,493	32,486,401	34,221,043	36,098,131	2,012,521	75,204,044
% Change - YTD						46.3%	% of Budget
% Change - Annual		10.1%	7.3%	5.3%	5.5%		50.7%

Property Tax Revenue - Road Fund

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	1,004,246	1,111,509	1,199,299	1,347,120	980,462	1,434,888	
Second	7,797,013	8,916,503	9,818,260	10,385,966	10,891,935		
Third	593,827	669,812	625,324	586,288	765,299		
Fourth	<u>6,774,194</u>	<u>7,701,558</u>	<u>8,551,172</u>	<u>9,425,369</u>	<u>9,531,310</u>		
	16,169,280	18,399,382	20,194,055	21,744,743	22,169,006	1,434,888	48,143,614
% Change - YTD						46.3%	% of Budget
% Change - Annual		13.8%	9.8%	7.7%	2.0%		49.0%

HOTEL/MOTEL TAX and REVENUE SHARING SALES TAX



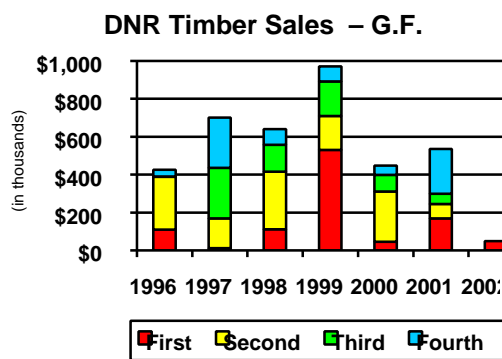
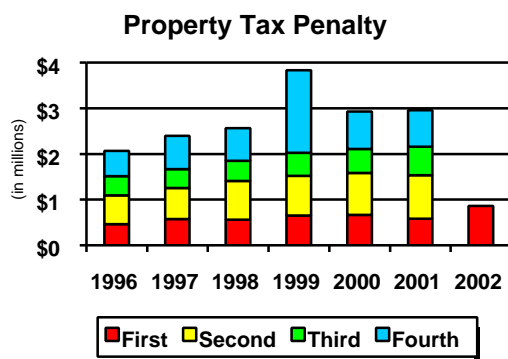
Hotel/Motel Tax

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	25,162	16,664	16,777	32,516	38,318	36,792	
Second	23,101	20,565	24,765	34,838	46,810		
Third	31,729	29,048	52,265	45,061	60,977		
Fourth	30,032	27,551	51,158	56,859	54,790		
	110,024	93,828	144,965	169,274	200,895	36,792	299,600
% Change - YTD						-4.0%	% of Budget
% Change - Annual		-14.7%	54.5%	16.8%	18.7%		79.3%

Sales Taxes – 0.3% Revenue Sharing

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	1,001,599	1,253,160	1,346,184	1,484,336	1,532,412	1,426,409	
Second	1,003,432	1,204,170	1,208,651	1,313,162	1,287,796		
Third	1,269,486	1,369,261	1,416,947	1,400,813	1,150,911		
Fourth	1,264,255	1,322,888	1,326,242	1,411,013	2,020,184		
	4,538,772	5,149,479	5,298,024	5,609,324	5,991,303	1,426,409	12,809,276
% Change - YTD						-6.9%	% of Budget
% Change - Annual		13.5%	2.9%	5.9%	6.8%		57.9%

PROPERTY TAX PENALTIES and DNR TIMBER SALES – G.F.



Property Tax Penalty - General Fund

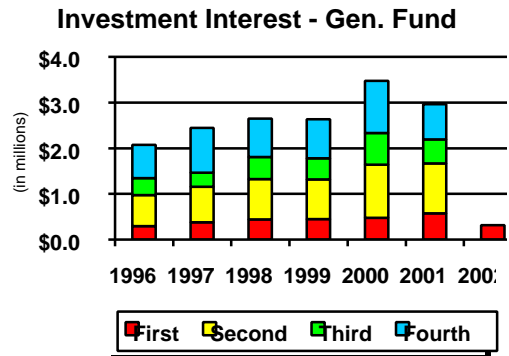
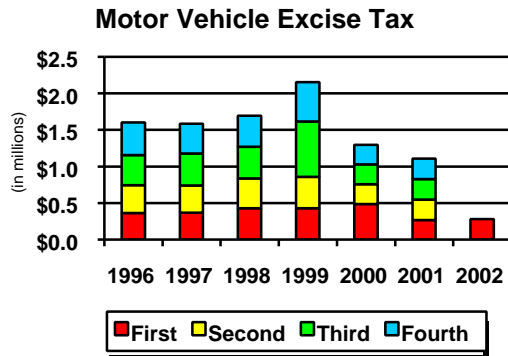
By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	574,235	599,194	652,662	664,485	581,903	859,909	
Second	682,879	850,175	868,070	920,818	948,540		
Third	407,938	437,203	500,785	522,167	629,558		
Fourth	728,747	715,380	1,810,535	819,497	796,457		
	2,393,799	2,601,952	3,832,052	2,926,967	2,956,458	859,909	6,291,324
% Change - YTD						47.8%	% of Budget
% Change - Annual		8.7%	47.3%	-23.6%	1.0%		60.7%

* = Includes a one-time payment from Ft James.

DNR Timber Sales - General Fund

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	10,962	111,597	530,625	46,100	169,001	48,405	
Second	158,687	304,127	178,198	265,436	75,549		
Third	265,535	142,394	182,975	86,676	54,301		
Fourth	266,531	81,545	79,559	49,774	236,619		
	701,715	639,663	971,357	447,986	535,470	48,405	790,000
% Change - YTD						-71.4%	% of Budget
% Change - Annual		-8.8%	51.9%	-53.9%	19.5%		73.9%

MOTOR VEHICLE EXCISE TAX and INTEREST EARNINGS



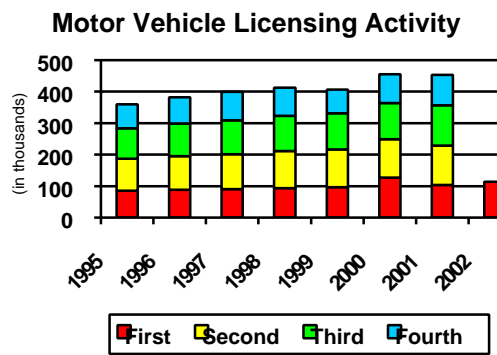
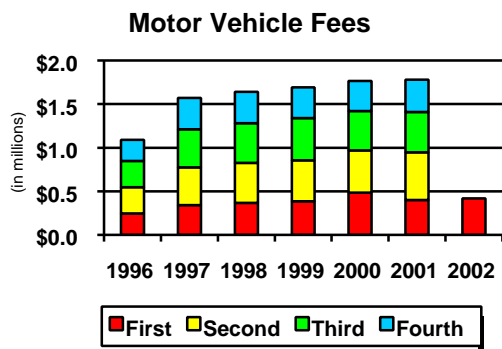
Motor Vehicle Excise Tax - Criminal Justice

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	368,471	427,353	427,239	487,410	267,878	280,470	
Second	372,607	410,755	427,194	270,806	278,145		
Third	435,382	430,932	757,562	271,452	280,578		
Fourth	409,297	427,239	539,241	267,878	280,033		
	1,585,757	1,696,279	2,151,236	1,297,546	1,106,634	280,470	1,830,086
% Change - YTD						4.7%	% of Budget
% Change - Annual		7.0%	26.8%	-39.7%	-14.7%		75.8%

Investment Interest - General Fund

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	376,810	437,828	446,509	479,405	571,188	317,310	
Second	780,148	885,546	873,042	1,159,742	1,093,866		
Third	307,869	484,760	461,324	696,757	529,809		
Fourth	980,797	835,610	850,281	1,141,706	771,150		
	2,445,624	2,643,744	2,631,156	3,477,610	2,966,013	317,310	6,863,827
% Change - YTD						-44.4%	% of Budget
% Change - Annual		8.1%	-0.5%	32.2%	-14.7%		47.8%

MOTOR VEHICLE LICENSING



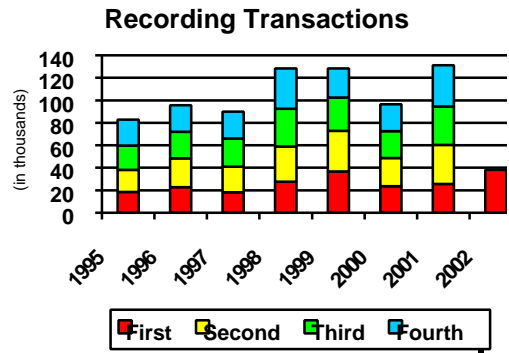
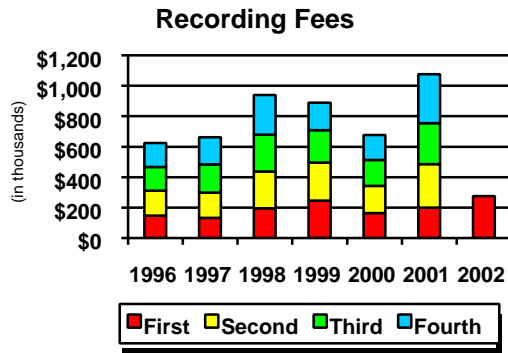
Fee Revenues

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	341,522	366,975	386,174	485,968	401,116	417,799	
Second	432,824	458,987	468,102	481,412	546,335		
Third	436,965	455,311	483,929	453,372	460,544		
Fourth	357,145	357,589	353,817	355,960	369,918		
	1,568,456	1,638,862	1,692,022	1,776,712	1,777,913	417,799	3,526,51
% Change - YTD	4.2%						% of Budget
% Change - Annual		4.5%	3.2%	5.0%	0.1%		62.3%

Transactions

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
First	89,786	93,914	97,361	127,323	103,505	113,94
Second	110,760	116,585	118,686	121,990	124,727	
Third	107,888	112,149	114,818	114,656	128,381	
Fourth	89,636	90,307	75,677	91,031	96,808	
	398,070	412,955	406,542	455,000	453,421	113,94
% Change - YTD	-10.5%					
% Change - Annual		3.7%	-1.6%	11.9%	-0.3%	

RECORDING



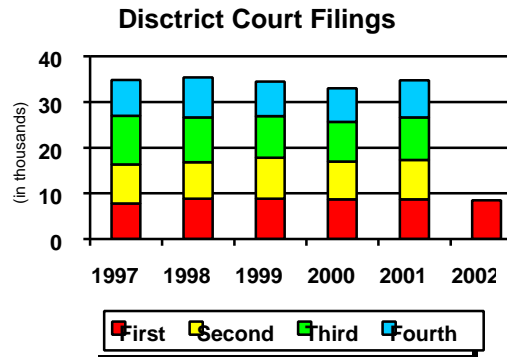
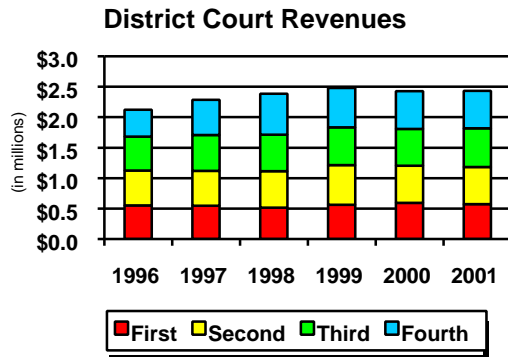
Recording Fee Revenues

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	132,162	194,945	246,245	164,507	200,515	275,004	
Second	166,782	242,889	248,841	177,485	285,035		
Third	185,440	240,273	213,339	169,928	268,123		
Fourth	178,162	261,071	180,940	165,758	321,540		
	662,546	939,178	889,365	677,678	1,075,213	275,004	1,506,339
% Change - YTD						37.1%	% of Budget
% Change - Annual		41.8%	-5.3%	-23.8%	58.7%		89.6%

Recording Transactions

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
First	18,191	27,482	36,727	23,751	25,528	38,213
Second	22,765	31,417	36,100	24,868	34,704	
Third	24,977	33,494	29,480	23,789	34,350	
Fourth	23,993	35,849	26,134	23,881	36,676	
	89,926	128,242	128,441	96,289	131,258	38,213
% Change - YTD						49.7%
% Change - Annual		42.6%	0.2%	-25.0%	36.3%	

DISTRICT COURT



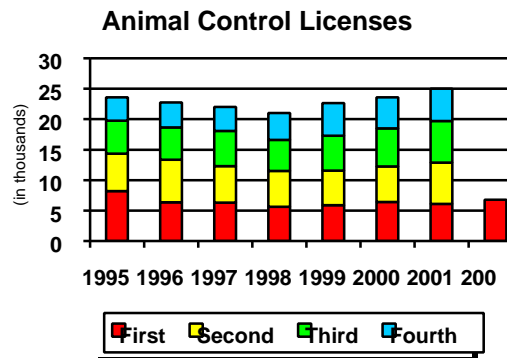
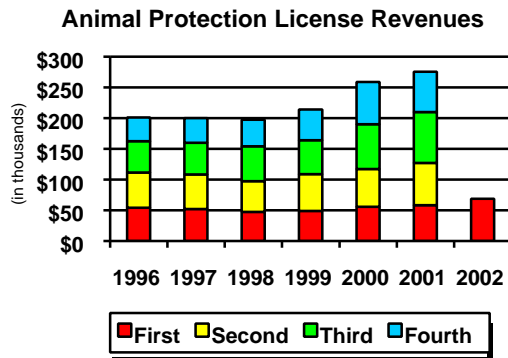
District Court Revenue

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	547,564	514,988	561,968	591,940	572,443	587,456	
Second	569,744	598,576	650,811	610,444	609,570		
Third	592,262	597,142	621,985	605,909	634,010		
Fourth	574,659	673,613	644,016	618,479	618,877		
	2,284,229	2,384,319	2,478,780	2,426,772	2,434,900	587,456	4,909,464
% Change - YTD	2.6%						% of Budget
% Change - Annual		4.4%	4.0%	-2.1%	0.3%		61.6%

Transactions

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
First	7,757	8,782	8,797	8,732	8,687	8,508
Second	8,487	8,040	9,026	8,256	8,604	
Third	10,718	9,793	9,100	8,670	9,314	
Fourth	7,767	8,801	7,591	7,341	8,161	
	34,729	35,416	34,514	32,999	34,766	8,508
% Change - YTD	-2.1%					
% Change - Annual		2.0%	-2.5%	-4.4%	5.4%	

ANIMAL CONTROL / PROTECTION



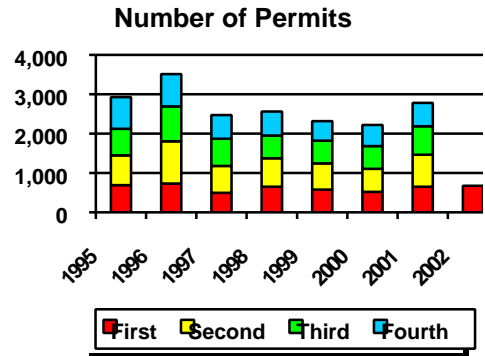
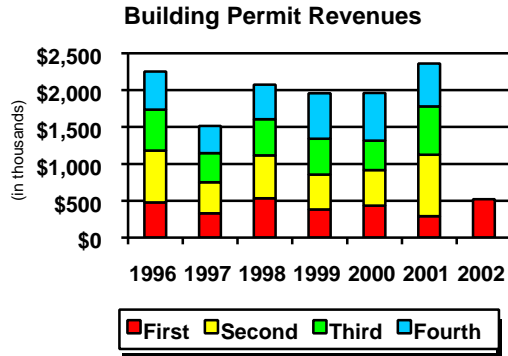
License Revenue

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	52,044	47,633	48,758	55,824	58,101	68,778	
Second	56,489	49,671	55,989	61,220	69,004		
Third	51,395	56,907	55,078	73,339	82,754		
Fourth	39,973	43,413	50,097	68,415	65,673		
	199,901	197,624	209,922	258,798	275,532	68,778	519,863
% Change - YTD	18.4%						% of Budget
% Change - Annual		-1.1%	6.2%	23.3%	6.5%		66.2%

License Transactions

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
First	6,333	5,644	5,875	6,430	6,077	6,670
Second	5,976	5,842	5,702	5,821	6,800	
Third	5,774	5,135	5,723	6,237	6,827	
Fourth	3,960	4,407	5,353	5,104	5,322	
	22,043	21,028	22,653	23,592	25,026	6,670
% Change - YTD	9.8%					
% Change - Annual		-4.6%	7.7%	4.1%	6.1%	

BUILDING PERMITS



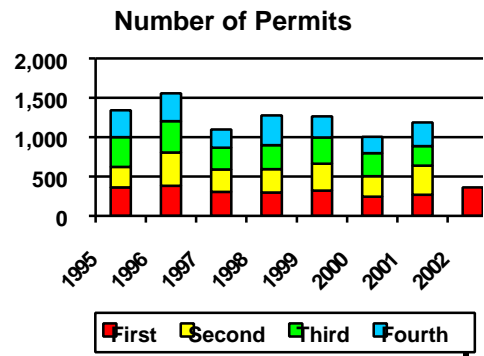
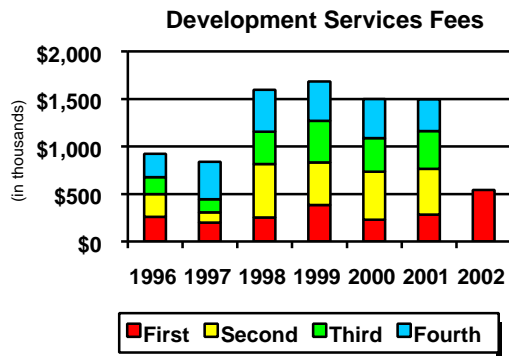
Building Permit Revenue

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	327,706	533,321	381,578	435,643	292,387	521,366	
Second	421,383	583,452	473,836	478,417	832,646		
Third	395,956	487,591	483,763	400,471	655,111		
Fourth	368,553	471,715	617,235	648,934	580,250		
	1,513,598	2,076,079	1,956,412	1,963,465	2,360,394	521,366	4,135,828
% Change - YTD	78.3%						% of Budget
% Change - Annual		37.2%	-5.8%	0.4%	20.2%		69.7%

Number of Permits

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
First	500	650	576	522	649	678
Second	679	721	670	585	812	
Third	687	577	575	578	729	
Fourth	602	610	496	537	594	
	2,468	2,558	2,317	2,222	2,784	678
% Change - YTD	4.5%					
% Change - Annual		3.6%	-9.4%	-4.1%	25.3%	

DEVELOPMENT SERVICES PERMITS



Development Services (Planning) Fees

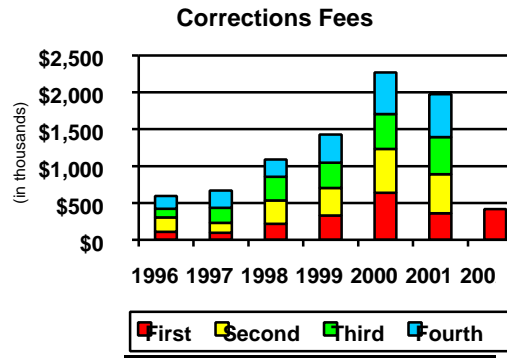
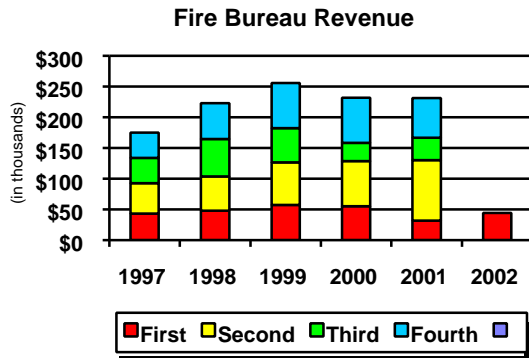
By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	198,375	251,938	383,719	229,134	282,951	542,688	
Second	108,733	561,967	448,026	504,061	482,782		
Third	137,028	340,111	437,656	354,780	396,703		
Fourth	395,684	442,488	414,326	410,398	331,096		
	839,820	1,596,504	1,683,727	1,498,373	1,493,532	542,688	3,707,363
% Change - YTD						91.8%	% of Budget
% Change - Annual		90.1%	5.5%	-11.0%	-0.3%		54.9%

Number of Permits

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
First	304	296	322	243	268	361
Second	284	296	341	261	371	
Third	278	308	332	289	249	
Fourth	231	377	269	208	298	
	1,097	1,277	1,264	1,001	888	361
% Change - YTD						34.7%
% Change - Annual		16.4%	-1.0%	-20.8%	-11.3%	

* Due to reclassification of permits and/or project cancellations, numbers may not tie to prior reporting.

FIRE BUREAU and CORRECTION FEES



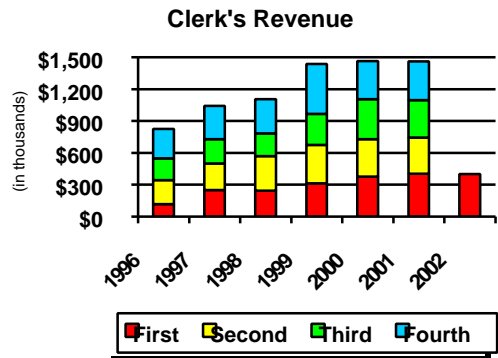
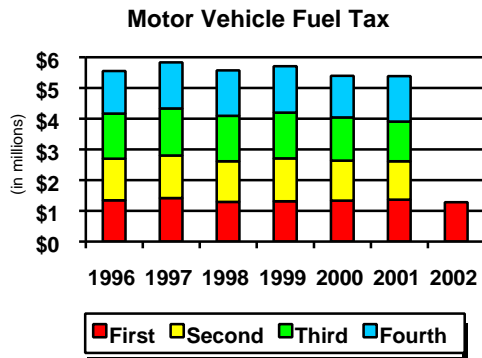
Fire Bureau Revenue

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	43,101	47,694	57,139	55,162	31,666	44,150	
Second	49,734	55,862	69,723	73,483	98,320		
Third	40,928	61,051	55,670	29,821	36,479		
Fourth	41,061	58,168	73,428	73,236	64,754		
	174,824	222,775	255,960	231,702	231,219	44,150	583,218
% Change - YTD	39.4%						% of Budget
% Change - Annual		27.4%	14.9%	-9.5%	-0.2%		47.2%

Corrections Fees

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	96,876	215,856	329,904	637,797	361,531	417,799	
Second	135,026	318,135	372,482	593,791	527,334		
Third	200,434	322,316	343,321	476,235	505,347		
Fourth	235,326	234,648	381,466	561,500	580,937		
	667,662	1,090,955	1,427,173	2,269,323	1,975,149	417,799	4,119,384
% Change - YTD	15.6%						% of Budget
% Change - Annual		63.4%	30.8%	59.0%	-13.0%		58.1%

MOTOR VEHICLE FUEL TAX and CLERK'S REVENUE



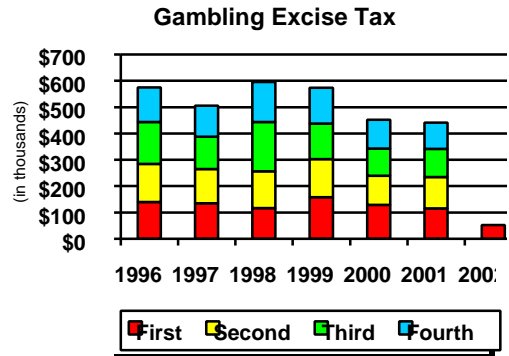
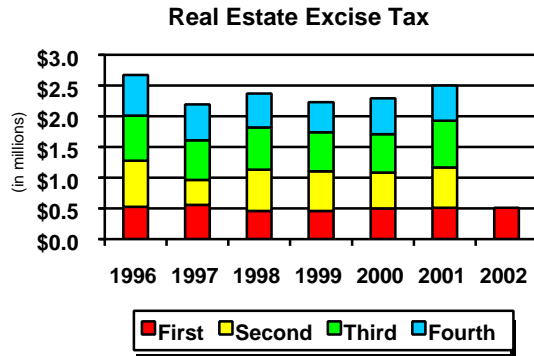
Motor Vehicle Fuel Tax (Road Fund)

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	1,419,675	1,295,028	1,307,976	1,331,153	1,369,190	1,284,685	
Second	1,380,379	1,324,320	1,403,262	1,300,484	1,247,994		
Third	1,536,501	1,470,119	1,486,897	1,407,729	1,286,125		
Fourth	1,495,609	1,485,149	1,511,626	1,357,076	1,488,483		
	5,832,164	5,574,616	5,709,761	5,396,442	5,391,792	1,284,685	
% Change - YTD						-6.2%	% of Budget
% Change - Annual							61.3%

Clerk's (Superior Court) Revenue

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	251,074	244,721	314,314	375,897	403,018	400,909	
Second	247,661	324,163	361,091	353,519	342,242		
Third	230,796	213,047	346,110	375,083	349,556		
Fourth	311,758	323,274	370,485	357,742	364,921		
	1,041,289	1,105,205	1,392,000	1,462,241	1,459,737	400,909	
% Change - YTD						-0.5%	% of Budget
% Change - Annual							61.9%

EXCISE TAXES



Real Estate Excise Tax Revenue (1st REET)

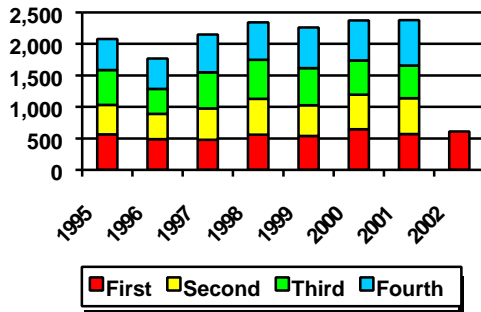
By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	554,876	455,591	457,097	497,965	507,745	512,336	
Second	410,376	672,807	645,910	586,670	658,241		
Third	642,130	688,269	639,030	623,965	759,860		
Fourth	587,229	553,870	488,526	584,188	575,964		
	2,194,611	2,370,537	2,230,563	2,292,788	2,501,810	512,336	4,843,710
% Change - YTD	0.9%						% of Budget
% Change - Annual		8.0%	-5.9%	2.8%	9.1%		62.2%

Gambling Excise Tax Revenue

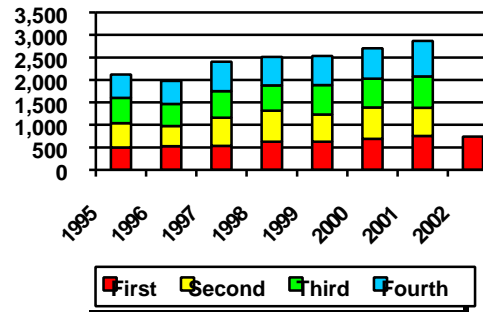
By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	135,467	117,293	158,209	128,540	114,777	52,425	
Second	129,991	139,621	144,859	110,525	118,669		
Third	122,772	185,685	133,909	102,737	106,561		
Fourth	116,811	152,443	136,704	109,157	99,751		
	505,041	595,042	573,681	450,959	439,758	52,425	1,050,000
% Change - YTD	-54.3%						% of Budget
% Change - Annual		17.8%	-3.6%	-21.4%	-2.5%		46.9%

SUPERIOR COURT ACTIVITY

Superior Court Criminal Filings



Indigent Defense Contracts



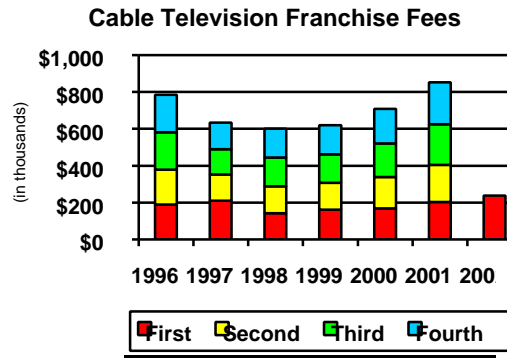
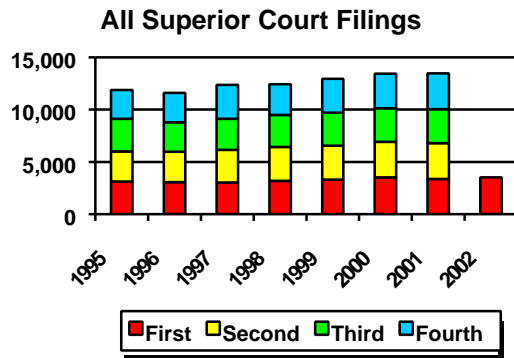
Superior Court Criminal Filings

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
First	479	560	538	645	569	608
Second	499	567	486	549	571	
Third	573	621	590	544	518	
Fourth	598	593	647	637	719	
	2,149	2,341	2,261	2,375	2,377	608
% Change - YTD	6.9%					
% Change - Annual		8.9%	-3.4%	5.0%	0.1%	

Number of Adult Indigent Defense Contracts

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
First	533	626	624	688	751	743
Second	628	690	605	696	632	
Third	591	564	655	645	693	
Fourth	655	629	646	674	791	
	2,407	2,509	2,530	2,703	2,867	743
% Change - YTD	9.2%					
% Change - Annual		4.2%	0.8%	6.8%	6.1%	

SUPERIOR COURT ACTIVITY and CABLE TELEVISION FRANCHISE FEES



All Superior Court Filings

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
First	3,041	3,182	3,301	3524	3,377	3,535
Second	3,115	3,244	3,243	3405	3,420	
Third	2,977	3,065	3,157	3191	3,252	
Fourth	<u>3,224</u>	<u>2,930</u>	<u>3,248</u>	3315	<u>3,431</u>	
	12,357	12,421	12,949	13,435	13,480	3,535
% Change - YTD						
						4.7%
% Change - Annual						
		0.5%	4.3%	3.8%	0.3%	

Cable Television Franchise Fees

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	209,930	142,108	161,737	168582	202,797	236,837	
Second	142,775	147,393	146,473	169950	201,571		
Third	135,587	156,075	152,723	181499	220,145		
Fourth	<u>143,990</u>	<u>154,819</u>	<u>157,661</u>	187923	<u>227,449</u>		
	632,282	600,395	618,594	707,954	851,962	236,837	1,261,500
% Change - YTD							% of Budget
						16.8%	
% Change - Annual							86.3%
		-5.0%	3.0%	14.4%	20.3%		